



ANNUAL FINANCIAL REPORT

53A-3-303

**Utah School Districts
and Charter Schools**

**For Fiscal Year Ending
June 30, 2005**

☒ BUDGET 53A-19-101

8/10/2004

Date of Hearing

8/10/2004

Date of Adoption

7/29/2004

Last Amended

☐ ACTUAL 53A-3-404

39 Logan

Entity

PAUL G JENSEN

7/29/2004

Prepared by

Date

pjensen@lcsd.logan.k12.ut.us

email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.

Paul G. Jensen

7/29/2004

Signature of Business Administrator:

Date

Return the **Budget** report (paper copy)
by **July 15 (Aug 15)** to:

1. Utah State Auditor
c/o Kent Godfrey
Room 211
State Capitol
Salt Lake City, Utah 84114

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics
Richard Tolley
rtolley@usoe.k12.ut.us
2. Utah State Auditor
c/o Kent Godfrey
Room 211
State Capitol
Salt Lake City, Utah 84114

Date Received @ USOE

ANNUAL FINANCIAL REPORT

8/6/2004

39 Logan 10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	4,483,119	4,630,071	-	5,205,145
1200 Local Governmental Units Other Than LEAs	94,723	100,000		100,000
1310 Tuition From Pupils or Parents	99,369	100,000		100,000
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents				
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	266,495	260,000		220,000
1700 Student Activities				
1900 Other Revenues From Local Sources	252,459	260,000		260,000
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)				
1950 Other Revenues From Other School Districts	183,323	230,000		230,000
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				
TOTAL REVENUES FROM LOCAL SOURCES	5,379,488	5,580,071	-	6,115,145

ANNUAL FINANCIAL REPORT

8/6/2004

39 Logan 10 GENERAL FUND		ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
3000 REVENUES FROM STATE SOURCES					
Minimum School Programs (From District Summary-Final)					
Regular Basic Programs					
3010	Regular School Program K-12	11,741,506	11,822,235		12,063,514
3015	Necessary Existent Small Schools				
3020	Professional Staff	1,083,621	1,063,764		1,092,198
3025	Administrative Costs	102,336	103,200		104,736
Restricted Basic Programs					
3105	Special Education -- Add-On	1,165,328	1,231,077		1,273,003
3110	Special Education -- Self-Contained	286,767	252,554		230,747
3120	Extended Year Program -- Severely Disabled	5,970	10,273		10,426
3125	Special Education -- State Programs	85,494	46,190		46,190
3155	Applied Technology -- Add-On	346,596	340,904		345,476
3160	Applied Technology -- Set-Aside	52,860	58,584		69,356
3230	Class Size Reduction (State Funds)	783,050	780,154		794,442
TOTAL BASIC SCHOOL PROGRAM GENERATED		16,653,628	15,708,935	-	16,030,088
Other Minimum School Programs					
3211	Gifted and Talented	22,362	22,354		22,146
3212	Advanced Placement	19,149	18,108		18,108
3213	Concurrent Enrollment	122,946	123,506		123,506
3215	At-Risk -- Regular Program	72,702	75,091		74,593
3216	At-Risk -- Pregnancy Prevention				
3218	At-Risk -- Homeless and Minority	23,003	24,497		24,497
3219	At-Risk -- MESA	12,640	6,000		6,000
3220	At-Risk -- Gang Prevention				
3221	At-Risk -- Youth-in-Custody		178,358		178,358
3255	Quality Teaching Block Grant	793,264	713,647		703,108
3260	Local Discretionary Block Grant	284,329	282,225		279,998
3270	Interventions for Student Success Block Grant	215,979	212,713		205,929
3405	Social Security and Retirement	2,580,256	2,740,959		3,046,968
3415	Pupil Transportation	605,163	609,119		672,094
3423	Out-of-State Tuition				
3466	Highly Impacted Schools				
3471	Guarantee on Transportation Levy				
3520	School Land Trust Program	98,870	110,769		116,668
3521	Electronic High School				
3555	Voted Leeway				
3560	Board Leeway				
3867	Charter School Local Replacement				
TOTAL MINIMUM SCHOOL PROGRAM GENERATED		20,504,191	20,826,281	-	21,502,061
Less Basic Local Levy		2,722,721	2,757,533		2,678,728
TOTAL STATE SUPPORT AMOUNT *		17,781,470	18,068,748	-	18,823,333
Other State Sources					
3700	Other Revenues From State Sources (Non-MSP)	1,900	126,876		434,951
3710	Driver Education (Behind-the-Wheel)	36,000	36,000		40,000
3800	Supplementals / Other Bills	190,761	134,523		209,477
3900	Revenues From Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES		18,010,131	18,366,147	-	19,507,761

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

ANNUAL FINANCIAL REPORT

8/6/2004

39 Logan 10 GENERAL FUND		ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
4000 REVENUES FROM FEDERAL SOURCES					
4101	Impact Aid (Title VII)				
4190	Other Unrestricted Revenue Direct From Federal				99,410
4200	Unrestricted Federal Revenue Through State				
4300	Restricted Revenue Direct From Federal	2,188,661	2,172,605		462,680
4500	Restricted Federal Through State	883,805	841,325		832,560
4520	Programs for the Disabled (IDEA)	739,343	898,384		898,384
4530	Applied Technology Education	173,410	118,918		113,195
4600	Other Restricted Federal Through State	269,395	231,385		231,385
4700	Federal Received Through Other Agencies				
4800	No Child Left Behind (NCLB)	480,197	508,831		543,723
4810	Federal Forest Service (in Lieu of Tax)				
TOTAL REVENUES FROM FEDERAL SOURCES		4,734,811	4,771,448	-	3,181,337
TOTAL REVENUES, 10 GENERAL FUND		28,124,430	28,717,666	-	28,804,243

ANNUAL FINANCIAL REPORT

8/6/2004

39 Logan 10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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EXPENDITURES

1000 INSTRUCTION				
131 Salaries - Teachers	12,045,755	13,047,296		13,491,872
132 Salaries - Substitute Teachers	196,873	225,000		225,000
161 Salaries - Teacher Aides and Paraprofessionals	1,064,262	1,202,473		1,344,834
100 Salaries - All Other	47,209	70,075		70,075
Total Salaries (100)	13,354,099	14,544,844	-	15,131,781
200 Employee Benefits	4,453,295	4,835,478		5,201,132
300 Purchased Professional and Technical Services	1,743,474	1,485,000		844,439
400 Purchased Property Services				
500 Other Purchased Services		90,000		100,000
561 Tuition to Other School Districts Within the State				
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition-Other				
Total Other Purchased Services (500)	-	90,000	-	100,000
600 Supplies	670,705	968,854		733,000
641 Textbooks	181,492	228,290		200,000
Total Supplies (600)	852,197	1,197,144	-	933,000
700 Property (Instructional Equipment)	322,049	241,000		135,375
800 Other Objects	62,620	69,000		50,000
810 Dues and Fees				
Total Other Objects (800)	62,620	69,000	-	50,000
TOTAL INSTRUCTION (1000)	20,787,734	22,462,466	-	22,395,727
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141 Salaries - Attendance and Social Work Personnel	-			
142 Salaries - Guidance Personnel	319,380	292,116		295,037
143 Salaries - Health Services Personnel	22,032	22,032		22,248
144 Salaries - Psychological Personnel				
152 Salaries - Secretarial and Clerical	16,307	37,562		33,393
100 Salaries - All Other				
Total Salaries (100)	357,719	351,710	-	360,678
200 Employee Benefits	125,983	129,864		142,670
300 Purchased Professional and Technical Services	181			
400 Purchased Property Services				
500 Other Purchased Services		500		
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	-	500	-	-
600 Supplies	21,819	15,000		15,000
700 Property	-			
800 Other Objects	166			500
810 Dues and Fees				
Total Other Objects (800)	166	-	-	500
TOTAL STUDENTS (2100)	505,868	497,074	-	508,848

ANNUAL FINANCIAL REPORT

8/6/2004

39 Logan					
10 GENERAL FUND		ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
115	Salaries - Supervisors & Directors	354,744	283,356		349,800
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated	193,227	154,640		173,910
152	Salaries - Secretarial and Clerical	159,462	157,211		140,097
162	Salaries - Media Personnel - Noncertificated.	47,384	63,623		64,259
100	Salaries - All Other				
	Total Salaries (100)	754,817	658,830	-	728,066
200	Employee Benefits	200,530	280,274		295,470
300	Purchased Professional and Technical Services	15,362	-		
400	Purchased Property Services				
500	Other Purchased Services		15,000		15,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	15,000	-	15,000
600	Supplies	1,162	3,500		3,500
644	Library Books	53,462	55,666		55,666
650	Periodicals				
660	Audio Visual Materials				
	Total Supplies (600)	54,624	59,166	-	59,166
700	Property				
800	Other Objects	803	1,000		1,000
810	Dues and Fees				
	Total Other Objects (800)	803	1,000	-	1,000
TOTAL INSTRUCTIONAL STAFF (2200)		1,026,136	1,014,270	-	1,098,702
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION					
110	Salaries - District Board and Administration	107,916	110,916		111,875
115	Salaries - Supervisors and Directors				
152	Salaries - Secretarial and Clerical	28,860	26,993		27,786
100	Salaries - All Other	900	-		
	Total Salaries (100)	137,676	137,909	-	139,661
200	Employee Benefits	36,898	39,254		42,805
300	Purchased Professional and Technical Services	45,001	68,000		60,000
400	Purchased Property Services				
500	Other Purchased Services		2,500		5,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	2,500	-	5,000
600	Supplies	33,554	60,000		60,000
700	Property				
800	Other Objects	38,178	25,000		25,000
810	Dues and Fees				
	Total Other Objects (800)	38,178	25,000	-	25,000
TOTAL DISTRICT ADMINISTRATION (2300)		291,307	332,663	-	332,466

ANNUAL FINANCIAL REPORT

8/6/2004

39 Logan		ACTUAL	FINAL	ACTUAL	ORIGINAL
10 GENERAL FUND		FY 2003	BUDGET	FY 2004	BUDGET
			FY 2004		FY 2005
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants	764,576	777,077		831,674
152	Salaries - Secretarial and Clerical	259,156	273,761		290,298
100	Salaries - All Other				
	Total Salaries (100)	1,023,732	1,050,838	-	1,121,972
200	Employee Benefits	274,910	379,273		415,163
300	Purchased Professional and Technical Services	-			
400	Purchased Property Services				
500	Other Purchased Services	7,681	7,500		7,500
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	7,681	7,500	-	7,500
600	Supplies	2,000	1,875		1,875
700	Property				
800	Other Objects	2,180	500		500
810	Dues and Fees				
	Total Other Objects (800)	2,180	500	-	500
TOTAL SCHOOL ADMINISTRATION (2400)		1,310,503	1,439,986	-	1,547,010
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries	185,580	181,958		190,515
200	Employee Benefits	59,421	60,837		66,777
300	Purchased Professional and Technical Services	3,200	197		-
400	Purchased Property Services				
500	Other Purchased Services	1,795	2,000		2,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	1,795	2,000	-	2,000
600	Supplies	3,891	7,500		7,500
700	Property				
800	Other Objects	5,480	5,500		4,000
810	Dues and Fees	-			
	Total Other Objects (800)	5,480	5,500	-	4,000
TOTAL CENTRAL (2500)		259,367	257,992	-	270,792
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance	547,266	589,265		644,480
100	Salaries - All Other	466,372	340,000		-
	Total Salaries (100)	1,013,638	929,265	-	644,480
200	Employee Benefits	316,198	297,621		256,584
300	Purchased Professional and Technical Services	106,553	350,000		400,000
400	Purchased Property Services		30,000		30,000
500	Other Purchased Services	1,156,916	1,104,183		1,325,020
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	1,156,916	1,104,183	-	1,325,020
600	Supplies	91,152	100,000		100,000
700	Property				
800	Other Objects	19,421	30,000		30,000
810	Dues and Fees				
	Total Other Objects (800)	19,421	30,000	-	30,000
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		2,703,878	2,841,069	-	2,786,084

ANNUAL FINANCIAL REPORT

8/6/2004

39 Logan 10 GENERAL FUND		ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical				
171	Salaries - Supervisors				
172	Salaries - Bus Drivers				
173	Salaries - Mechanics and Other Garage Employees				
174	Salaries - Other (Trainers, etc.)				
	Total Salaries (100)	-	-	-	-
210	Retirement				
220	Social Security				
240	Insurance (Health / Accident / Life)				
270	Industrial Insurance				
280	Unemployment Insurance				
	Total Benefits (200)	-	-	-	-
421	Water / Sewer				
440	Repairs and Maintenance				
441	Garage Equipment Repairs				
452	Rental of Equipment and Vehicles				
490	Other Purchased Property Services				
	Total Purchased Property Services (400)	-	-	-	-
511	Services from Other LEAs (In State)	726,688	750,000		799,168
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance				
515	Payments in Lieu of Transportation - Subsistence				
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance				
522	Liability Insurance				
530	Communications (Telephone and Other)				
580	Travel / Per Diem				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	726,688	750,000	-	799,168
610	Office Supplies				
624	Motor Fuel				
625	Natural Gas				
626	Electricity				
681	Lubricants				
682	Tires and Tubes				
683	Repair Parts for Buses and Other Vehicles				
684	Repair Parts for Garage Equipment				
689	Other Shop Supplies				
	Total Supplies (600)	-	-	-	-
730	Equipment				
732	School Buses				
	Total Property (700)	-	-	-	-
810	Dues and Fees				
890	Miscellaneous Expenditures				
891	Training				
	Total Other Objects (800)	-	-	-	-
TOTAL STUDENT TRANSPORTATION (2700)		726,688	750,000	-	799,168

ANNUAL FINANCIAL REPORT

8/6/2004

39 Logan				
10 GENERAL FUND				
	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
2900 OTHER SUPPORT SERVICES				
100 Salaries				
200 Employee Benefits				
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	-	-	-	-
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SUPPORT (2900)	-	-	-	-
TOTAL SUPPORT SERVICES (2000)	6,823,747	7,133,054	-	7,343,070
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)				
830 Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND	27,611,481	29,595,520	-	29,738,797

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)	(427,639)	490,023		-
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(427,639)	490,023	-	-

ANNUAL FINANCIAL REPORT

8/6/2004

39 Logan 10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE				
1000 Total Local	5,379,488	5,580,071	-	6,115,145
3000 Total State	18,010,131	18,366,147	-	19,507,761
4000 Total Federal	4,734,811	4,771,448	-	3,181,337
TOTAL REVENUES	28,124,430	28,717,666	-	28,804,243
EXPENDITURES BY OBJECT				
100 Salaries	16,827,261	17,855,354	-	18,307,153
200 Employee Benefits	5,467,235	6,022,601	-	6,420,601
300 Purchased Professional and Technical Services	1,913,771	1,903,197	-	1,304,439
400 Purchased Property Services	-	30,000	-	30,000
500 Other Purchased Services	1,893,080	1,971,683	-	2,253,688
600 Supplies	1,059,237	1,440,685	-	1,176,541
700 Property	322,049	241,000	-	135,375
800 Other Objects	128,848	131,000	-	111,000
TOTAL EXPENDITURES	27,611,481	29,595,520	-	29,738,797
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	512,949	(877,854)	-	(934,554)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(427,639)	490,023	-	-
NET CHANGE IN FUND BALANCE	85,310	(387,831)	-	(934,554)
FUND BALANCE - BEGINNING (From Prior Year)	1,237,075	1,322,385	-	934,554
Adjustments to Beginning Fund Balance (Attach Detail)				
FUND BALANCE - ENDING	1,322,385	934,554	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

Increases made to Undistributed Reserve, Reserved for Commitments and Designated Fund Balances on the Balance Sheet.

ANNUAL FINANCIAL REPORT

8/6/2004

39 Logan 23 NON K-12 PROGRAMS FUND		ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES					
1100	Property Taxes	542,562	558,567	-	526,731
1200	Local Governmental Units Other Than LEAs				
1310	Tuition from Pupils or Parents	25,746	25,000		25,000
1320	Tuition from Other LEAs Within the State				
1330	Tuition from Other LEAs Outside the State				
1400	Transportation Fees				
1500	Earnings on Investments				
1800	Community Services Activities				
1900	Other Revenues From Local Sources				
1940	Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES		568,308	583,567	-	551,731
3000 REVENUES FROM STATE SOURCES					
3115	Preschool	219,596	215,000		265,624
3209	Adult High School	102,429	73,568		52,408
3210	Adult Basic Skills	10,523	-		
3405	Social Security and Retirement				
3900	Revenues from Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES		332,548	288,568	-	318,032
4000 REVENUES FROM FEDERAL SOURCES					
4522	Preschool	60,334	60,340		60,340
4580	Adult Education				
4900	Other Revenues From Federal Sources				
TOTAL REVENUES FROM FEDERAL SOURCES		60,334	60,340	-	60,340
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND		961,190	932,475	-	930,103

ANNUAL FINANCIAL REPORT

8/6/2004

39 Logan 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	446,961	533,397		600,000
200 Employee Benefits	82,990	142,321		184,106
300 Purchased Professional and Technical Services	254,113	280,000		379,703
400 Purchased Property Services	-			
500 Other Purchased Services		26,400		26,400
600 Supplies	20,743	10,000		10,000
700 Property	19,671	10,000		10,000
800 Other Objects	3,993	5,000		5,000
810 Dues and Fees				
Total Other Objects (800)	3,993	5,000	-	5,000
TOTAL OTHER SERVICES (3200)	828,471	1,007,118	-	1,215,209
3300 COMMUNITY SERVICES				
100 Salaries				
200 Employee Benefits				
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL COMMUNITY SERVICES (3300)	-	-	-	-
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	828,471	1,007,118	-	1,215,209

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)	(103,910)	(15,500)		-
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(103,910)	(15,500)	-	-

ANNUAL FINANCIAL REPORT

8/6/2004

39 Logan				
23 NON K-12 PROGRAMS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005

SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000 Total Local	568,308	583,567	-	551,731
3000 Total State	332,548	288,568	-	318,032
4000 Total Federal	60,334	60,340	-	60,340
TOTAL REVENUES	961,190	932,475	-	930,103
EXPENDITURES BY OBJECT				
100 Salaries	446,961	533,397	-	600,000
200 Employee Benefits	82,990	142,321	-	184,106
300 Purchased Professional and Technical Services	254,113	280,000	-	379,703
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	26,400	-	26,400
600 Supplies	20,743	10,000	-	10,000
700 Property	19,671	10,000	-	10,000
800 Other Objects	3,993	5,000	-	5,000
TOTAL EXPENDITURES	828,471	1,007,118	-	1,215,209
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	132,719	(74,643)	-	(285,106)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(103,910)	(15,500)	-	-
NET CHANGE IN FUND BALANCE	28,809	(90,143)	-	(285,106)
FUND BALANCE - BEGINNING (From Prior Year)	346,440	375,249	-	285,106
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	375,249	285,106	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)				
Increases made to Reserved for Commitments & Designated Fund Balances on the Balance Sheet.				

ANNUAL FINANCIAL REPORT

8/6/2004

39 Logan				
31 DEBT SERVICE FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	2,014,390	2,072,738	-	2,120,544
1500 Earnings on Investments				
1900 Other Revenues From Local Sources		40,000		
TOTAL REVENUES FROM LOCAL SOURCES	2,014,390	2,112,738	-	2,120,544
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation	-			
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	2,014,390	2,112,738	-	2,120,544

EXPENDITURES

5000 DEBT SERVICE				
830 Interest	962,218	1,040,688		936,193
840 Redemption of Principal	1,015,000	1,115,000		1,220,000
845 Debt Issuance Costs on Refundings	0	0		
890 Miscellaneous Expenditures	5,358	50,000		20,000
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	1,982,576	2,205,688	0	2,176,193

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				(109,299)
6000 OTHER ITEMS				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	(109,299)

SUMMARY - 31 DEBT SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	2,014,390	2,112,738	-	2,120,544
3000 Total State	-	-	-	-
TOTAL REVENUES	2,014,390	2,112,738	-	2,120,544
EXPENDITURES BY OBJECT				
800 Other Objects	1,982,576	2,205,688	-	2,176,193
TOTAL EXPENDITURES	1,982,576	2,205,688	-	2,176,193
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	31,814	(92,950)	-	(65,649)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	(109,299)
NET CHANGE IN FUND BALANCE	31,814	(92,950)	-	(164,948)
FUND BALANCE - BEGINNING (From Prior Year)	226,084	257,898		164,948
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	257,898	164,948	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

8/6/2004

39 Logan				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	3,105,394	3,194,402		3,202,762
1500 Earnings on Investments	58,507	14,034		
1900 Other Revenues From Local Sources	25,499	38,819		
TOTAL REVENUES, LOCAL SOURCES	3,189,400	3,247,255	0	3,202,762
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3650 Capital Outlay Foundation				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	3,189,400	3,247,255	0	3,202,762

ANNUAL FINANCIAL REPORT

8/6/2004

39 Logan				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005

EXPENDITURES

.0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries	0	50,000		0
200 Employee Benefits	0	0		
300 Purchased Professional and Technical Services	32,103	125,000		125,000
400 Purchased Property Services	0			
500 Other Purchased Services				
600 Supplies		75,000		75,000
700 Property	3,617	50,000		50,000
800 Other Objects		500	0	0
810 Dues and Fees				
Total Other Objects (800)	0	500	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	35,720	300,500	0	250,000
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
600 Supplies	43,402	125,000		150,000
641 Textbooks	222,998	250,000		250,000
Total Supplies (600)	266,400	375,000		400,000
730 Equipment	550,341	370,000		525,000
TOTAL INSTRUCTION (1000)	816,741	745,000	0	925,000
2000 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2100 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2200 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL EXPENDITURES CENTRAL (2500)	0	0	0	0
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	0	0	0
2700 STUDENT TRANSPORTATION (10% of Basic)				
600 Supplies				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
TOTAL STUDENT TRANSPORTATION (2700)	0	0	0	0
2900 OTHER SUPPORT SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OTHER SUPPORT (2900)	0	0	0	0

ANNUAL FINANCIAL REPORT

8/6/2004

39 Logan				
32 CAPITAL PROJECTS FUND		ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004
				ORIGINAL BUDGET FY 2005
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)				
460	Construction and Remodeling			
710	School Sites			
720	Buildings			
731	Machinery			
733	Furniture and Fixtures			
734	Technology Equipment			
735	Non-Bus Vehicles			
739	Other Equipment			
	Total Property (700)	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)		0	0	0
5000 DEBT SERVICES (10% of Basic)				
800	Other Objects			
830	Interest			
840	Redemption of Principal			
	Total Other Objects (800)	0	0	0
TOTAL DEBT SERVICE (5000)		0	0	0
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM		852,461	1,045,500	0
4502 BUILDING ACQUISITION AND CONSTRUCTION				1,175,000
100	Salaries			
200	Employee Benefits		480,000	480,000
300	Purchased Professional and Technical Services		215,505	232,700
400	Purchased Property Services			
460	Construction and Remodeling	398,467	400,000	150,000
	Total Property (400)	1,396,368	8,700,000	3,992,787
		1,794,835	9,100,000	4,142,787
500	Other Purchased Services			0
600	Supplies - New Buildings			
641	Textbooks - New Buildings			
644	Library Books-New Libraries			
	Total Supplies (600)	0	0	0
710	Land and Improvements	334,708	350,000	750,000
720	Buildings	695,975	0	
731	Machinery			
732	School Buses		100,000	
733	Furniture and Fixtures	20,520	50,000	50,000
734	Technology Equipment			
735	Non-Bus Vehicles			
739	Other Equipment		500,000	405,500
	Total Property (700)	1,051,203	1,000,000	1,205,500
800	Other Objects	50,173	2,500	4,118
830	Interest			
840	Redemption of Principal			
	Total Other Objects (800)	50,173	2,500	4,118
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)		2,896,211	10,798,005	6,065,105
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND		3,748,672	11,843,505	7,240,105

ANNUAL FINANCIAL REPORT

8/6/2004

39 Logan				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued	6,900,000			
5120 Premium or Discount on the Issuance of Bonds	(291)			
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets	2,950			
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				1,544,671
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	6,902,659	-	-	1,544,671

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	3,189,400	3,247,255	-	3,202,762
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	3,189,400	3,247,255	-	3,202,762
EXPENDITURES BY OBJECT				
100 Salaries	-	530,000	-	480,000
200 Employee Benefits	-	215,505	-	232,700
300 Purchased Professional and Technical Services	32,103	125,000	-	125,000
400 Purchased Property Services	1,794,835	9,100,000	-	4,142,787
500 Other Purchased Services	-	-	-	-
600 Supplies	266,400	450,000	-	475,000
700 Property	1,605,161	1,420,000	-	1,780,500
800 Other Objects	50,173	3,000	-	4,118
TOTAL EXPENDITURES	3,748,672	11,843,505	-	7,240,105
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(559,272)	(8,596,250)	-	(4,037,343)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	6,902,659	-	-	1,544,671
NET CHANGE IN FUND BALANCE	6,343,387	(8,596,250)	-	(2,492,672)
FUND BALANCE - BEGINNING (From Prior Year)	4,745,535	11,088,922		2,492,672
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	11,088,922	2,492,672	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

8/6/2004

39 Logan 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments				
1610 Sales to Students	619,316	655,000		645,000
1620 Sales to Adults	40,544	40,000		40,000
1690 Other Revenues From Local Sources	6,443	5,000		20,000
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	666,303	700,000	0	705,000
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3770 School Lunch	200,650	220,000		200,000
TOTAL REVENUES, STATE SOURCES	200,650	220,000	0	200,000
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement	122,106	125,000		135,000
4572 Lunch Reimbursement (Free and Reduced Meals)	584,402	600,000		660,000
4573 Special Milk Reimbursement	1,585	2,000		1,000
4574 Breakfast Reimbursement	97,775	108,000		110,000
4575 Child and Adult Care Food Program				
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue	176,347	120,000		85,000
4970 Donated Commodities				
TOTAL REVENUES, FEDERAL SOURCES	982,216	955,000	0	991,000
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	1,849,168	1,875,000	0	1,896,000

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100 Salaries	634,315	697,422		703,791
200 Employee Benefits	205,618	235,127		252,340
300 Purchased Professional and Technical Services	0	25,000		25,000
400 Purchased Property Services	40,754	30,000		30,000
500 Other Purchased Services		2,000		2,000
600 Non-Food Supplies	30,155	50,000		65,000
630 Food	799,161	765,000		750,000
Total Supplies (600)	829,316	815,000	0	815,000
700 Property	2,808	65,000		50,000
780 Depreciation - Enterprise Funds				
Total Property (700)	2,808	65,000	0	50,000
800 Other Objects	3,165	5,000		5,000
810 Dues and Fees				
Total Other Objects (800)	3,165	5,000	0	5,000
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	1,715,976	1,874,549	0	1,883,131

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)	33,866	(22,555)		(273,050)
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	33,866	(22,555)	-	(273,050)

ANNUAL FINANCIAL REPORT

8/6/2004

39 Logan 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	666,303	700,000.00	-	705,000.00
3000 Total State	200,650	220,000	-	200,000
4000 Total Federal	982,215	955,000	-	991,000
TOTAL REVENUES	1,849,168	1,875,000	-	1,896,000
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	634,315.00	697,422.00	-	703,791.00
200 Employee Benefits	205,618	235,127	-	252,340
300 Purchased Professional and Technical Services	-	25,000	-	25,000
400 Purchased Property Services	40,754	30,000	-	30,000
500 Other Purchased Services	-	2,000	-	2,000
600 Supplies	829,316	815,000	-	815,000
700 Property	2,808	65,000	-	50,000
800 Other Objects	3,165	5,000	-	5,000
TOTAL EXPENSES/EXPENDITURES	1,715,976	1,874,549	-	1,883,131
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	133,192	451	-	12,869
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	33,866	(22,655)	-	(273,060)
NET CHANGE IN NET ASSETS / FUND BALANCE	167,058	(22,104)	-	(260,181)
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	115,227	282,285	-	260,181
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	282,285	260,181	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)
Decrease in Reserve for Inventory on Balance Sheet.

ANNUAL FINANCIAL REPORT

8/6/2004

39 Logan				
SUMMARY - ALL FUNDS		ACTUAL	FINAL	ORIGINAL
		FY 2003	BUDGET	BUDGET
			FY 2004	FY 2005
REVENUES BY SOURCE				
1000	Total Local	11,817,889	12,223,631	-
3000	Total State	18,543,329	18,874,715	-
4000	Total Federal	5,777,360	5,786,788	-
TOTAL REVENUES		36,138,578	36,885,134	-
EXPENDITURES BY OBJECT				
100	Salaries	17,998,537	19,616,173	-
200	Employee Benefits	5,755,843	6,615,554	-
300	Purchased Professional and Technical Services	2,199,987	2,333,197	-
400	Purchased Property Services	1,835,589	9,160,000	-
500	Other Purchased Services	1,893,080	2,000,083	-
600	Supplies	2,175,696	2,715,685	-
700	Property	1,949,689	1,736,000	-
800	Other Objects	2,168,755	2,349,688	-
TOTAL EXPENDITURES		35,887,176	46,526,380	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		251,402	(9,641,246)	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		6,404,976	451,968	-
NET CHANGE IN FUND BALANCE		6,656,378	(9,189,278)	-
FUND BALANCE - BEGINNING (From Prior Year)		6,670,361	13,326,739	-
Adjustments to Beginning Fund Balance		-	-	-
FUND BALANCE - ENDING		13,326,739	4,137,461	-

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